Appl. Ser. No. 10/784,324 Response dated 12/27/06 Response to Office Action dtd. 6/27/06

CERTIFICATE OF EXPRESS MAILING

as Express Mail, Label No. EV882504790US, in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 26, 2006.

Jacob N. Erlich Reg. No. 24,338

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Peter R. Nuytkens, et al.

Application Serial No.: 10/784,324

Filed: February 23, 2004

Confirm. No.: 8708 Group Art Unit: 3729

Examiner: Kim, Paul D

Title: METHOD OF MANUFACTURING PLANAR INDUCTORS

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To: Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE (C) TO OFFICE ACTION UNDER 37 CFR §1.111

Sir:

In reply to the non-final Office Action of June 27, 2006 in the above-referenced patent application, please consider the following amendment and response.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Amendments to the Drawings begin on page 6 of this paper.

Remarks begin on page 7 of this paper.